

FOLEY & LARDNER LLP

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:) Chapter 11
DELPHI CORPORATION, et al.,) Case No. 05-44481 (RDD)
Debtors.) Jointly Administered

**RESPONSE OF PBR KNOXVILLE LLC TO DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P.
3007 TO CERTAIN (A) DUPLICATE OR AMENDED CLAIMS, (B) EQUITY CLAIMS,
(C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D) CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS, AND (F) CLAIMS
SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION,
MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIMS SUBJECT TO
MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS, AND MODIFIED
CLAIMS ASSERTING RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS**

PBR Knoxville LLC (“PBR Knoxville”), by its attorneys Foley & Lardner LLP, hereby submits this Response (the “Response”) to the Debtors’ Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (a) Duplicate or Amended Claims, (b) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors’ Books and Records, (e) Untimely Claims, and (f) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders (the “Twenty-Second Omnibus Claims Objection”). In support of its Response, PBR Knoxville respectfully represents as follows:

1. The Twenty-Second Omnibus Claims Objection addresses Claim Number 5980 filed by PBR Knoxville (the “Claim”). The Claim asserts an unsecured claim against the Debtors in the amount of \$9,157,458.38 and a secured claim in the amount of \$68,308.80.

2. The Debtors’ Twenty-Second Omnibus Claims Objection seeks to modify the secured portion of the Claim such that it be modified from \$68,308.80 to \$0.00. The Debtors do not seek to modify the unsecured portion of the claim as the modified amount of \$9,157,458.38 remains the same as the filed amount.

3. Section 502(a) of the Bankruptcy Code and Bankruptcy Rule 3001(f) provide that a properly filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim, unless a party objects. The party objecting to the claim has the burden of going forward and of introducing evidence sufficient to rebut the presumption of validity. In re Wells, 51 B.R. 563 (D. Colo. 1985); Matter of Unimet Corp., 74 B.R. 156 (Bankr. N.D. Ohio 1987). The Debtors have set forth no such evidence. Other than generic and vague representations, the Debtors offer neither evidence nor specific bases to object to the Claim. The Debtors fail to provide any supporting materials to support the Twenty-Second Omnibus Claims Objection.

4. PBR Knoxville, on the other hand, reiterates its position that the Claim is due and owing by the Debtors in the amounts set forth in the Claim. The documents supporting the Claim were annexed as exhibits previously filed and submitted. For ease of reference, PBR Knoxville re-attaches hereto as Exhibit A, the Claim, with supporting documents. PBR Knoxville will continue to work with the Debtors in an effort to resolve the Claim.

WHEREFORE, PBR Knoxville respectfully requests that the Court enter an order denying the Debtors' Twenty-Second Omnibus Claims Objection with respect to its Claim and award such other and further relief as may be just and proper.

Respectfully submitted,

FOLEY & LARDNER LLP

/s/ David G. Dragich

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Dated: November 20, 2007

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing Response of PBR Knoxville LLC to Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification That Are Subject to Prior Orders, and Modified Claims Asserting Reclamation That are Subject to Prior Orders has been served upon the following parties by Federal Express this 20th day of November, 2007:

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